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3A Chater Road, Central
Hong Kong

By Registered Mail

18 October 2010

Our Ref : PWW/AIL298FKW/B10 (DEADEB)

Your Ref: Chapter 11 Case No.04-13589 (ALG)

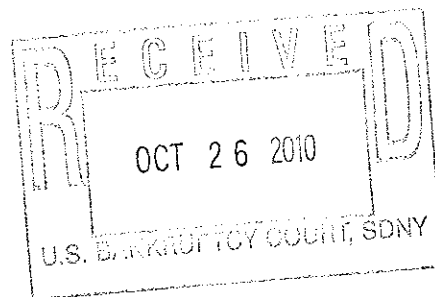
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Clerk of the Court
United States Bankruptcy Court
Alexander Hamilton Custom House
One Bowling Green
New York
NY 10004-1408
U.S.A.

**Re: ALLIED INDUSTRIAL LIMITED
(In Creditors' Voluntary Liquidation)("the Company")**

**Sitnal, Inc., f/k/a Lantis Eyewear Corporation
Chapter 11 Case No. 04-13589(ALG)
Refund of Unclaimed Dividend of US\$218,240.00**



Dear Sirs

I refer to my letter of 29 September 2010 (copy enclosed for your ease of reference).

To date, I have not received any response from you regarding the captioned unclaimed dividend. The Liquidation of the Company is still ongoing and I request the unclaimed dividend of US\$218,240.00 be remitted to the Company's Account within 21 days from the date of this letter.

If you have any questions concerning the above matter, please feel free to contact Ms Nicole Wong by email nicole.wong@fticonsulting-asia.com or me by email john.batchelor@fticonsulting-asia.com.

Yours faithfully
Allied Industrial Limited


John Batchelor
For Joint and Several Liquidators

encl

cc Ms Lisa A. Indelicato of Messrs Arent Fox LLP
(fax No: +1 212 484 3990)